

**REPORT OF THE AUDIT AND COMPLIANCE COMMITTEE OF THE  
BOARD OF DIRECTORS OF THE  
COOK COUNTY HEALTH AND HOSPITALS SYSTEM**

**OCTOBER 15, 2008**

**ATTENDANCE**

Present: Chairman Luis Muñoz, MD, MPH and Directors Benn Greenspan, PhD, MPH, FACHE and Heather E. O'Donnell, JD, LLM (3)

Board Chairman Warren L. Batts (Ex-Officio)

Gerald Bauman, CPA (Non-Director Member)

Also Present: Michelle Agrest - Senior Manager, Deloitte & Touche; John Cookinham – Chief Financial Officer, Oak Forest Hospital of Cook County; Patrick J. Hagan - Lead Client Partner, Deloitte & Touche; Randall Johnston - Office of the State's Attorney; Dorothy Loving – Chief Financial Officer, Provident Hospital of Cook County; Don O'Callaghan – Healthcare Partner, Deloitte & Touche; Deborah Santana – Office of the Secretary to the Board; David R. Small – Interim Chief Executive Officer, Cook County Bureau of Health Services

Ladies and Gentlemen:

Your Audit and Compliance Committee of the Board of Directors of the Cook County Health and Hospitals System met pursuant to notice on Wednesday, October 15, 2008 at the hour of 9:00 A.M. at Stroger Hospital, 1901 W. Harrison Street, in the fifth floor conference room, in Chicago, Illinois.

Your Committee has considered the following items, and upon adoption of this report, the recommendations follow.

**Roll Call**

Deborah Santana, of the Office of the Secretary to the Board, called the roll of members and it was determined that a quorum was present.

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**Acceptance of the Report of the Audit Committee for the meeting of August 13, 2008.**

**Director O'Donnell, seconded by Chairman Muñoz, moved to accept the report of the Audit Committee for the meeting of August 13, 2008. THE MOTION CARRIED UNANIMOUSLY.**

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**Presentation by Accounting Consultants**

The Audit Committee is to address the development of an internal audit control program by consultants.

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The following companies and their representatives presented information to the Committee. This information included background details on their companies, including, but not limited to, their experience, qualifications and staffing capabilities.

Smart and Associates

Dave McRoberts  
Jerry Houghton

Protiviti

David Brand  
Pat Scott  
Darcy Morowitz

Grant Thornton LLP

Warren Stippich  
Gary Moss  
Nick Saracco

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Deloitte & Touche 2007 Financial Audit Report  
(Referred to the Audit Committee on October 3, 2008.)

**Director O'Donnell, seconded by Director Greenspan, moved to accept the Deloitte & Touche 2007 Financial Audit Report. THE MOTION CARRIED UNANIMOUSLY.**

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Presentation, Discussion and Acceptance of the FY 2007 Management Letter  
by Deloitte & Touche, with the Cook County Health and Hospitals  
System's response to the Deloitte & Touche recommendations.

The Committee reviewed the FY 2007 Management Letter by Deloitte & Touche, with the Cook County Health and Hospitals System's response to the recommendations. A lengthy discussion took place on the item with the representatives from Deloitte & Touche.

**Director Greenspan, seconded by Director O'Donnell, moved to accept the FY 2007 Management Letter by Deloitte & Touche, with the Cook County Health and Hospitals System's response to the Deloitte & Touche recommendations. THE MOTION CARRIED UNANIMOUSLY.**

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Public Comments

Chairman Muñoz asked the Secretary to call upon the registered public speakers.

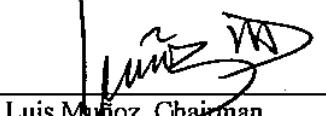
The Secretary informed the Chair that there were none.

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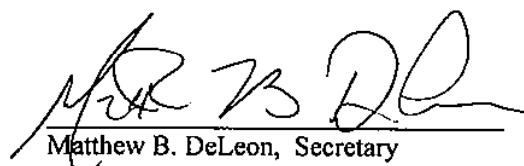
Adjournment

**Director O'Donnell, seconded by Director Greenspan, moved to adjourn. THE MOTION CARRIED UNANIMOUSLY AND THE MEETING WAS ADJOURNED.**

Respectfully submitted,  
Audit and Compliance Committee of the  
Board of Directors of the  
Cook County Health  
and Hospitals System

  
Dr. Luis Muñoz, Chairman

Attest:

  
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Matthew B. DeLeon, Secretary